

FISCAL GROUP SUMMARY				
	Page #	Approp/ Requirements	Revenue/ Financing Sources	Local Cost
<u>GENERAL FUND</u>				
ASSESSOR	280	12,518,341	658,412	11,859,929
AUDITOR/CONTROLLER-RECORDER	286	14,647,191	12,486,168	2,161,023
TREASURER/TAX COLLECTOR: TREASURER/TAX COLLECTOR	300	16,605,989	14,296,283	2,309,706
TOTAL GENERAL FUND		43,771,521	27,440,863	16,330,658
<u>SPECIAL REVENUE FUNDS</u>				
		Approp	Revenue	Fund Balance
ASSESSOR: STATE/COUNTY PROPERTY TAX ADMINISTRATION	284	3,378,279	2,179,938	1,198,341
AUDITOR/CONTROLLER-RECORDER: MICROGRAPHICS	290	411,308	-	411,308
SYSTEM DEVELOPMENT	292	17,061,549	5,197,902	11,863,647
VITAL RECORDS	295	339,104	118,000	221,104
TREASURER/TAX COLLECTOR: REDEMPTION MAINTENANCE	305	148,871	-	148,871
TOTAL SPECIAL REVENUE FUNDS		21,339,111	7,495,840	13,843,271
<u>INTERNAL SERVICES FUND</u>				
		Operating Expense	Revenue	Revenue Over (Under) Exp
AUDITOR/CONTROLLER-RECORDER: RECORDS MANAGEMENT	297	146,009	173,349	27,340



ASSESSOR

Donald E. Williamson

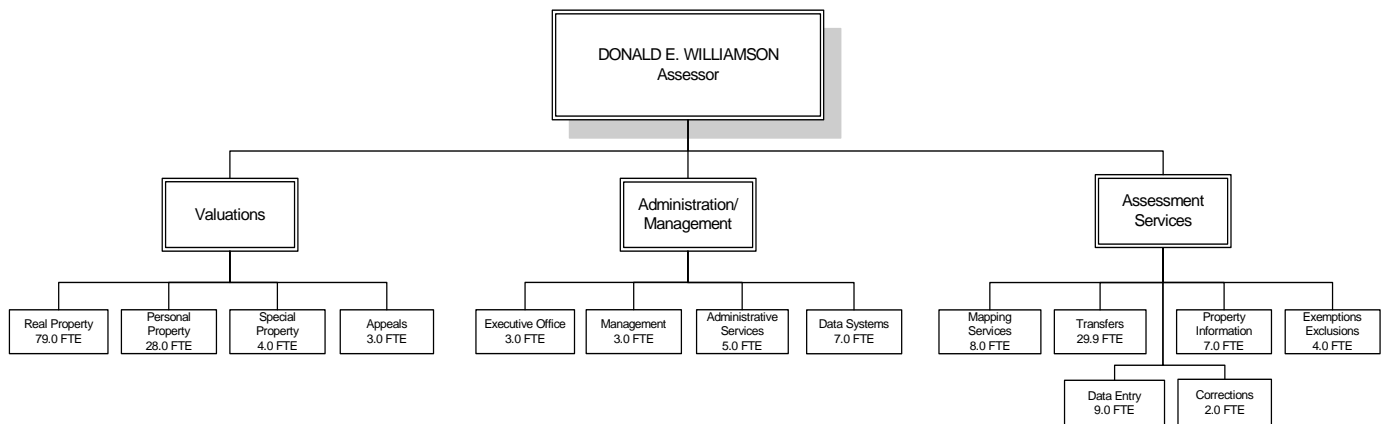
MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

- a. Locate, describe, and identify ownership of all property within the county
- b. Establish a taxable value for all property subject to taxation
- c. List all taxable value on the assessment roll
- d. Apply all legal exemptions

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2004-05				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	12,518,341	658,412	11,859,929		163.9
State/County Property					
Administration Program	3,378,279	2,179,938		1,198,341	29.0
TOTAL	15,896,620	2,838,350	11,859,929	1,198,341	192.9

Assessor

DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.



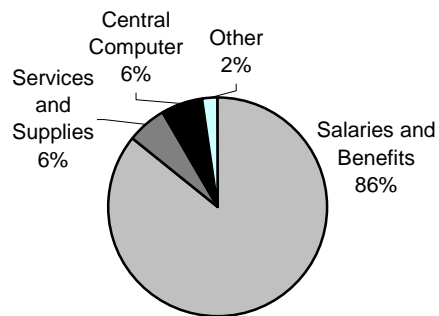
BUDGET AND WORKLOAD HISTORY

	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Appropriation	10,617,333	10,986,443	11,060,121	12,518,341
Departmental Revenue	463,745	363,210	504,768	658,412
Local Cost	10,153,588	10,623,233	10,555,353	11,859,929
Budgeted Staffing		159.9		163.9

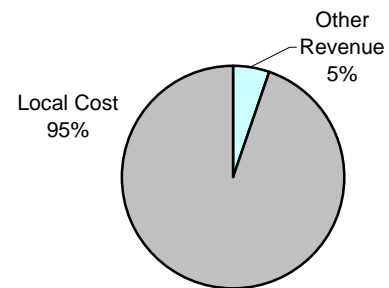
Workload Indicators

Assessments - Bus/Personal	42,001	47,000	48,941	49,000
Assessments - Real Property	224,586	230,000	211,989	200,000
Assessment Appeals	1,876	4,500	2,136	2,500
Transfers of Ownership	165,152	165,000	203,085	220,000
Assessment Corrections	69,317	80,000	62,535	80,000

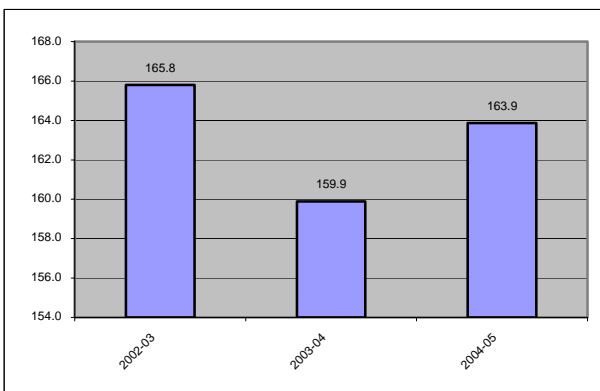
2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY



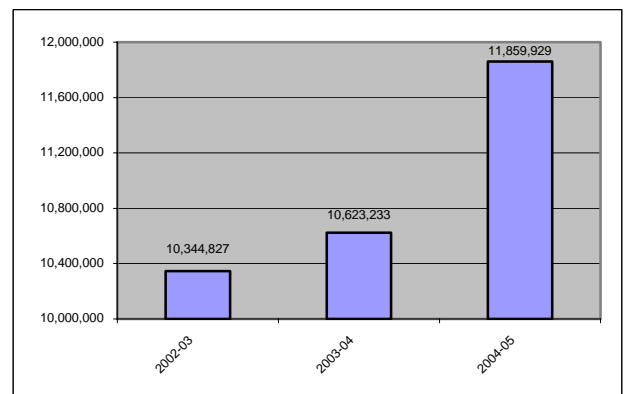
2004-05 BREAKDOWN BY FINANCING SOURCE



2004-05 STAFFING TREND CHART



2004-05 LOCAL COST TREND CHART



GROUP: Fiscal
DEPARTMENT: Assessor
FUND: General

BUDGET UNIT: AAA ASR
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
Appropriation					
Salaries and Benefits	9,471,812	9,493,391	10,144,960	598,053	10,743,013
Services and Supplies	674,808	561,970	573,950	172,347	746,297
Central Computer	648,697	648,697	734,722	-	734,722
Transfers	287,943	282,385	282,385	11,924	294,309
Total Appropriation	11,083,260	10,986,443	11,736,017	782,324	12,518,341
Operating Transfers Out	(23,139)	-	-	-	-
Total Requirements	11,060,121	10,986,443	11,736,017	782,324	12,518,341
Departmental Revenue					
Taxes	301,163	225,015	225,015	52,485	277,500
Other Revenue	203,605	138,195	138,195	242,717	380,912
Total Revenue	504,768	363,210	363,210	295,202	658,412
Local Cost	10,555,353	10,623,233	11,372,807	487,122	11,859,929
Budgeted Staffing		159.9	159.9	4.0	163.9

DEPARTMENT: Assessor
FUND: General
BUDGET UNIT: AAA ASR

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
2003-04 FINAL BUDGET	159.9	10,986,443	363,210	10,623,233
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	651,569	-	651,569
Internal Service Fund Adjustments	-	126,232	-	126,232
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
Subtotal	-	777,801	-	777,801
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	-	-	-
Subtotal	-	-	-	-
Impacts Due to State Budget Cuts	-	(28,227)	-	(28,227)
TOTAL BOARD APPROVED BASE BUDGET	159.9	11,736,017	363,210	11,372,807
Board Approved Changes to Base Budget	4.0	782,324	295,202	487,122
TOTAL 2004-05 FINAL BUDGET	163.9	12,518,341	658,412	11,859,929



DEPARTMENT: Assessor
 FUND: General
 BUDGET UNIT: AAA ASR

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits Increase is due to step increases, retirement, workers comp and other benefits. This increase was offset by the reduction of overtime and a .5 Title Transfer Technician.	(1.0)	107,941	-	107,941
** Final Budget Adjustment - Policy Item Addition of 3.0 appraisers will allow the staff to keep up with the workload and provide a more timely collection of taxes. The positions approved are 2.0 appraiser I's and an appraiser II. Salaries and benefit appropriation increased by \$295,000.	3.0	295,000	-	295,000
2. Services and Supplies Expenses were cut to provide funding for staff step increases. Continuous reductions in this appropriation over the last several years has put the Assessor in a position of not being able to complete mandatory tasks. Specifically, printing and mailing of state required forms and performing field checks of properties and business audits (i.e., mileage reimbursement, travel, etc.) See policy item .	-	(45,575)	-	(45,575)
** Final Budget Adjustment - Policy Item The restoration of mandatory services will allow the department to complete its state mandated functions. Increase in services and Supplies by \$192,122.	-	192,122	-	192,122
3. Transfers Increases in non-discretionary expenses, specifically rents/leases, require adjustment in the appropriations.	-	11,924	-	11,924
4. Revenue Over the last 3 years, revenue received for state mandated penalties have exceeded expectations. In addition, sales of electronic data from the Assessor database have exceeded budget expectations. It is recommended that the revenue be increased to offset the expenditure shortages listed above. It is important to note that the overages have a direct correlation to real estate market trends. Since San Bernardino county has experience strong growth and is expected to continue with this trend, the increase of \$74,290 should be supportable. However, if the market does turn around there could be an under realization of revenue and a readjustment may be necessary.	-	-	74,290	(74,290)
** Final Budget Adjustment - Fee requests A new fee of \$50 for a reassessment exclusion based on a parent to child transfer (Proposition 58) generated a revenue increase of \$195,112. The resources was used for the addition of two staff which is needed due to the dramatic increase in exclusion claim form filings. Services and supplies were increased By \$25,800 due to 3 new fees for the following: reassessment exclusion based on grandparent to grandchild transfer (Proposition 193, for \$50); replacement dwelling (Proposition 60, \$50); consolidation tax bills for \$50 and an existing fee increase for electronic maps (fee increased from \$3 to \$10). These fees will reimburse the cost to process the above claims.	2.0	220,912	220,912	-
Total	4.0	782,324	295,202	487,122

**** Final Budget Adjustments were approved by the Board after the proposed budget was submitted.**



State/County Property Tax Administration Program

DESCRIPTION OF MAJOR SERVICES

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for calendar year 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state passed legislation extending this program through calendar year 2002.

Effective January 1, 2002, the state legislature approved authorization of AB589. This bill creates the State-County Property Tax Grant Program to replace the prior loan program. The grant is effective starting with calendar year 2002 and is authorized for the county until calendar year 2007. As with the prior loan program, these funds are intended to supplement the county's property tax administrative cost. The amount of the loan is set forth on a schedule established by the state and is the same as the previous loan program. Contingencies are used to set aside funds that are available from the state on a calendar year basis but are budgeted and managed in the county system on a fiscal year basis.

BUDGET AND WORKLOAD HISTORY

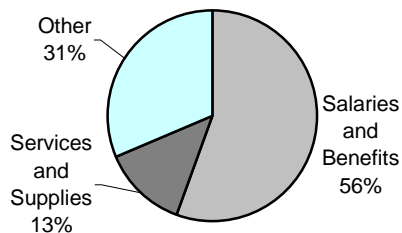
	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Appropriation	2,110,575	3,356,677	2,151,916	3,378,279
Departmental Revenue	2,183,040	2,179,938	2,173,518	2,179,938
Fund Balance		1,176,739		1,198,341
Budgeted Staffing		29.0		29.0

Workload Indicators

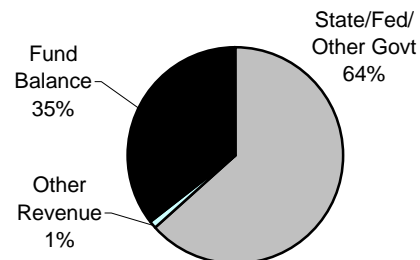
Proposition 8's	84,107	42,294	42,294	18,720
Mandatory Audits	482	370	520	480

The salaries and benefits variance is due to turnover in staffing and the time lag associated to refill positions. Services and supplies were under budget due primarily to computer services as well as equipment/supplies being less than anticipated. In addition, less revenue was received due to under achievement of predicted interest.

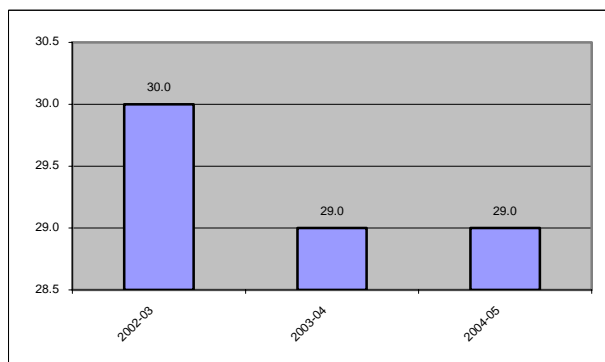
2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY



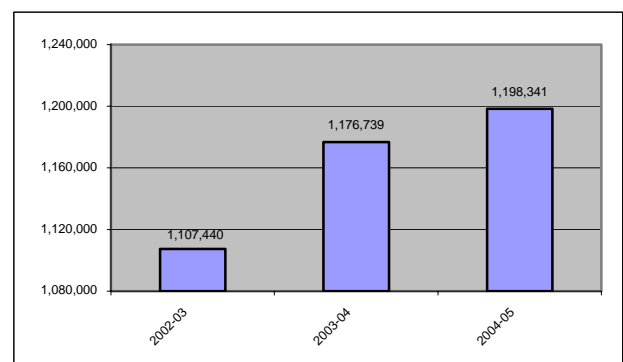
2004-05 BREAKDOWN BY FINANCING SOURCE



2004-05 STAFFING TREND CHART



2004-05 FUND BALANCE TREND CHART



GROUP: Fiscal
DEPARTMENT: Assessor
FUND: State/County Prop Tax Admin

BUDGET UNIT: RCS ASR
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
Appropriation					
Salaries and Benefits	1,645,952	1,760,116	1,874,117	-	1,874,117
Services and Supplies	500,764	604,474	604,474	(161,268)	443,206
Transfers	5,200	5,200	5,200	327	5,527
Contingencies	-	986,887	986,887	68,542	1,055,429
Total Appropriation	2,151,916	3,356,677	3,470,678	(92,399)	3,378,279
Departmental Revenue					
Use of Money and Prop	20,915	40,000	40,000	-	40,000
State, Fed or Gov't Aid	2,152,603	2,139,938	2,139,938	-	2,139,938
Total Revenue	2,173,518	2,179,938	2,179,938	-	2,179,938
Fund Balance		1,176,739	1,290,740	(92,399)	1,198,341
Budgeted Staffing		29.0	29.0	-	29.0

DEPARTMENT: Assessor
FUND: State/County Prop Tax Admin
BUDGET UNIT: RCS ASR

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
2003-04 FINAL BUDGET	29.0	3,356,677	2,179,938	1,176,739
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	114,001	-	114,001
Internal Service Fund Adjustments	-	-	-	-
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
Subtotal	-	114,001	-	114,001
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	-	-	-
Subtotal	-	-	-	-
Impacts Due to State Budget Cuts	-	-	-	-
BOARD APPROVED BASE BUDGET	29.0	3,470,678	2,179,938	1,290,740
Board Approved Changes to Base Budget	-	(92,399)	-	(92,399)
TOTAL 2004-05 FINAL BUDGET	29.0	3,378,279	2,179,938	1,198,341

DEPARTMENT: Assessor
FUND: State/County Prop Tax Admin
BUDGET UNIT: RCS ASR

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1 Services and Supplies	-	(161,268)	-	(161,268)
Continual increases in salaries due to MOU and step increases have reduced the funding available for services and supplies. This reduction is necessary to fund the shortage in salaries. (Note: This fund is based on a calendar year and budgeted on a fiscal year. The coverage for this is contained in contingencies)				
2 Transfers	-	327	-	327
Increase to covered mandatory EHAP and Center for Employees Health and Wellness.				
3 Contingencies	-	117,213	-	117,213
This fund is paid by the state Department of Finance (DOF) on a calendar year basis. Since the county's budget is on a fiscal year basis, it is necessary to set aside funds received for the 2005 calendar year to cover the first 6 months in the next fiscal year. Since the majority of the funds are utilized to cover salaries, contingencies need to be increased to sufficiently cover the anticipated expenses.				
** Final Budget Adjustment - Fund Balance	-	(48,671)	-	(48,671)
Decrease in contingencies due to fund balance adjustments				
Total	-	(92,399)	-	(92,399)

** Final Budget Adjustment were approved by the Board after the proposed budget was submitted.



AUDITOR/CONTROLLER-RECORDER

Larry Walker

MISSION STATEMENT

Office of the Auditor/Controller-Recorder

The mission of the Auditor/Controller-Recorder is to provide superior accounting, auditing and recording services in accordance with legal requirements and professional standards. We will perform these functions with objectivity, integrity and independence, and with constant attention to the needs of our customers and the taxpayers.

Our Taxpayers

We are committed to spending taxpayer dollars wisely. To this end, we are dedicated to providing our services in a cost-effective, efficient manner by taking advantage of innovation and new technology. We will promote sound financial management throughout county government and will perform budgetary control as required by law.

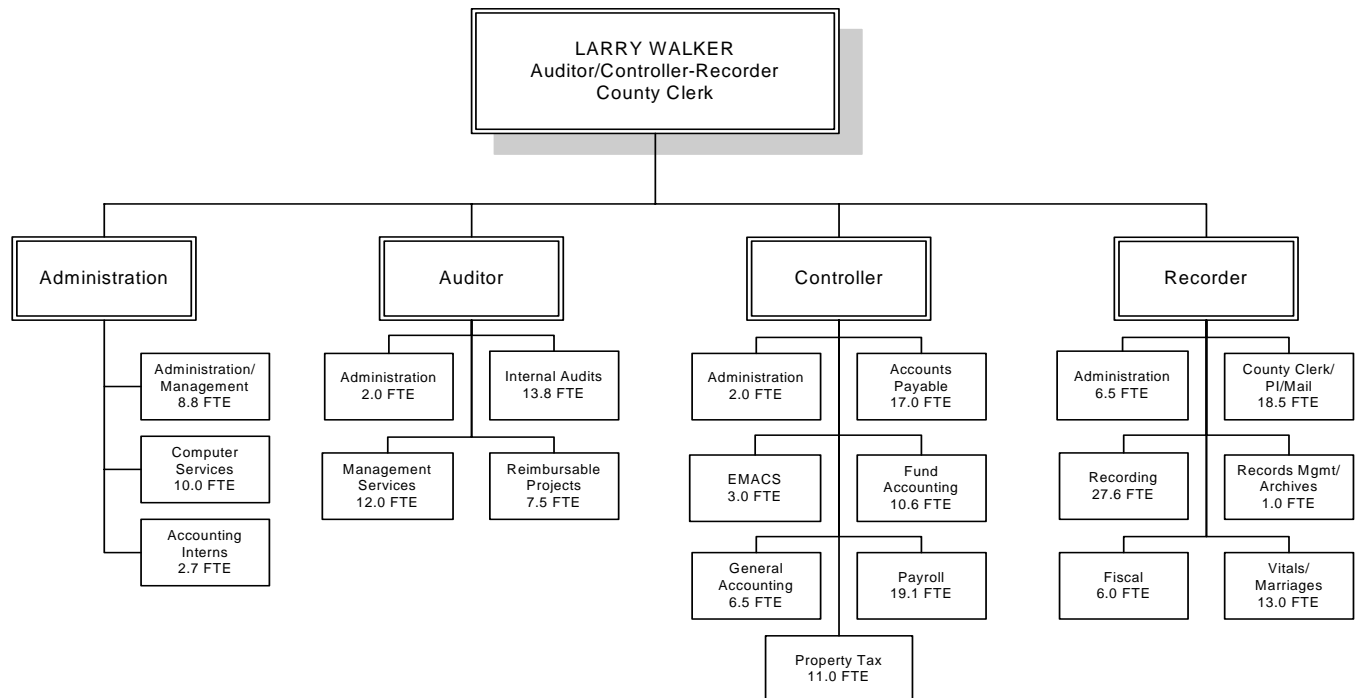
Our Customers

We are committed to providing a high level of quality services to our customers. We will be sensitive and responsive to our customers' needs and expectations. We will be accurate, thorough and timely in the performance of our duties and will treat our customers in a professional manner with courtesy and respect.

Our Employees

We are committed to providing our employees with a safe, comfortable working environment in an atmosphere of mutual respect, cooperation and non-discrimination. We will hire and train competent, knowledgeable individuals with backgrounds that will complement and enhance the abilities of our workforce and we will provide opportunities for continued professional growth and advancement. We recognize, value, and support the efforts and ideas of our employees and will provide the information and resources necessary to accomplish the goals of this organization.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2004-05				
	Operating Exp/ Appropriation	Revenue	Local Cost	Fund Balance	Revenue Over/ (Under) Exp Staffing
Auditor/Controllor-Recorder	14,647,191	12,486,168	2,161,023		191.6
Micrographics	411,308	-		411,308	-
System Development	17,061,549	5,197,902		11,863,647	7.0
Vital Records	339,104	118,000		221,104	-
Records Management	146,009	173,349			27,340 1.0
TOTAL	32,605,161	17,975,419	2,161,023	12,496,059	27,340 199.6

Auditor-Controller/Recorder

DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing a variety of accounting and document recording services. The Auditor and Controller Divisions record the collections, and perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the countywide cost allocation plan. The Recorder Division is responsible for accepting all documents for recording that comply with applicable recording laws, producing and maintaining official records relating to documents evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains historical records relating to vital statistics, fictitious business names, and other entities required by the State to register with the County Clerk.

The Auditor/Controller-Recorder's Office is supportive of San Bernardino County's Mission, Vision and Values Statement. The role of this office is to ensure the safety and integrity of the County's finances and records. The Auditor/Controller-Recorder promotes trustworthiness in county government by maintaining and providing access to public records. The Auditor/Controller-Recorder supports the economy of the County by issuing payroll, vendor payments, and property tax allocations in a timely and efficient manner. The Auditor/Controller-Recorder offers a high level of customer service in a very cost-effective manner.

BUDGET AND WORKLOAD HISTORY

	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Appropriation	11,894,771	12,494,542	11,954,500	14,647,191
Departmental Revenue	12,560,881	9,689,972	14,705,766	12,486,168
Local Cost	(666,110)	2,804,570	(2,751,266)	2,161,023
Budgeted Staffing		181.6		191.6

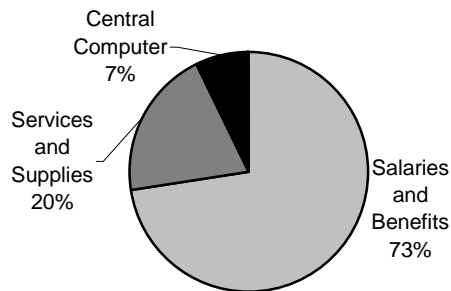
Workload Indicators

Marriage ceremonies performed	3,289	2,950	3,282	3,500
Notary bonds filed	2,721	2,400	3,188	2,900
Fund transfers processed	21,047	21,000	19,428	21,200
Deposits processed	12,870	12,500	12,410	12,750
Warrants issued and audited	370,903	330,000	283,351	330,000
Payroll direct deposits	482,145	481,600	468,163	464,400
Payroll warrants issued	29,526	29,900	24,460	24,100
Property tax refunds/corrections	36,131	64,700	72,189	70,000
Legal documents recorded	860,496	720,000	949,864	800,000
Audits preformed	85	76	66	77
Marriage licenses issued	9,870	9,200	10,197	10,900
Fictitious business names filed	15,941	15,105	18,077	16,400
Birth certificates issued	53,237	50,430	49,626	47,000
Marriage certificates issued	17,772	16,950	18,272	18,200
Death certificates issued	8,211	8,000	6,770	6,300

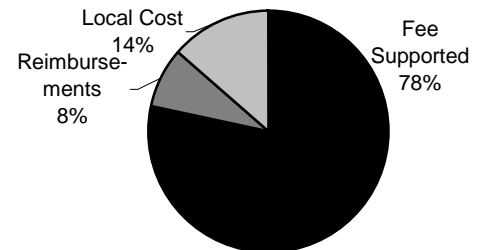


Expense variance due to salary and benefits being \$1.1 million under budget due to difficulty in filling specialized positions and \$350,000 in services due to management frugality. Revenue exceeded projections in recording revenue and accounting fees.

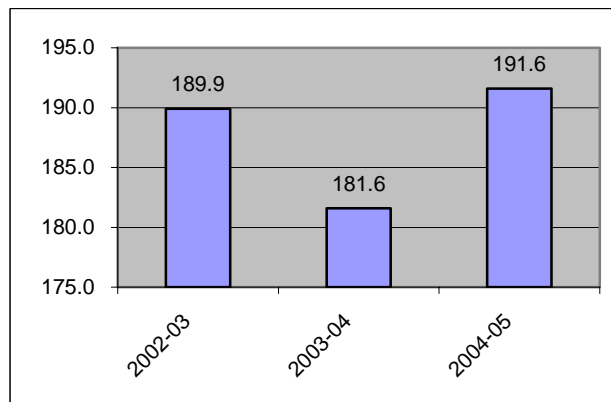
2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY



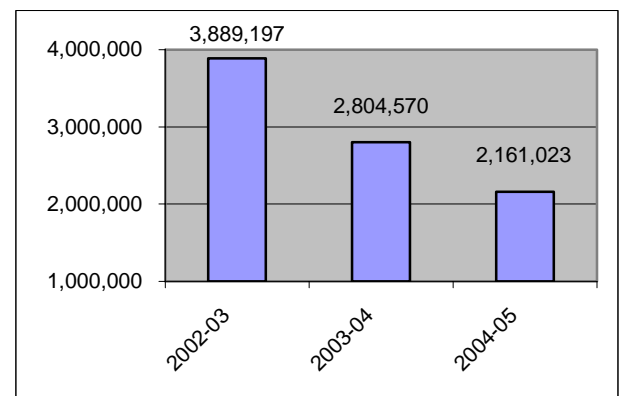
2004-05 BREAKDOWN BY FINANCING SOURCE



2004-05 STAFFING TREND CHART



2004-05 LOCAL COST TREND CHART



GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: General

BUDGET UNIT: AAA ACR
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
Appropriation					
Salaries and Benefits	9,612,515	10,280,525	11,288,598	212,202	11,500,800
Services and Supplies	2,019,691	2,056,775	3,060,373	138,003	3,198,376
Central Computer	872,222	872,222	1,159,570	-	1,159,570
Improvement to Structures	-	-	-	31,004	31,004
Transfers	88,454	83,402	83,402	(48,784)	34,618
Total Exp Authority	12,592,882	13,292,924	15,591,943	332,425	15,924,368
Reimbursements	(798,382)	(798,382)	(1,053,376)	(223,801)	(1,277,177)
Total Appropriation	11,794,500	12,494,542	14,538,567	108,624	14,647,191
Operating Transfers Out	160,000	-	-	-	-
Total Requirements	11,954,500	12,494,542	14,538,567	108,624	14,647,191
Departmental Revenue					
Taxes	186	-	-	-	-
Licenses & Permits	412,714	365,000	365,000	50,000	415,000
State, Fed or Gov't Aid	80,038	43,472	43,472	11,123	54,595
Current Services	14,106,149	9,223,500	10,304,719	1,634,254	11,938,973
Other Revenue	106,679	58,000	58,000	19,600	77,600
Total Revenue	14,705,766	9,689,972	10,771,191	1,714,977	12,486,168
Local Cost	(2,751,266)	2,804,570	3,767,376	(1,606,353)	2,161,023
Budgeted Staffing		181.6	191.6	-	191.6



DEPARTMENT: Auditor/Controller-Recorder
FUND: General
BUDGET UNIT: AAA ACR

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
2003-04 FINAL BUDGET	181.6	12,494,542	9,689,972	2,804,570
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	648,444	-	648,444
Internal Service Fund Adjustments	-	596,805	-	596,805
Prop 172	-	-	-	-
Other Required Adjustments	-	-	45,000	(45,000)
Subtotal	-	1,245,249	45,000	1,200,249
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	10.0	798,776	798,776	-
Subtotal	10.0	798,776	798,776	-
Impacts Due to State Budget Cuts	-	-	237,443	(237,443)
TOTAL BOARD APPROVED BASE BUDGET	191.6	14,538,567	10,771,191	3,767,376
Board Approved Changes to Base Budget	-	108,624	1,714,977	(1,606,353)
TOTAL 2004-05 FINAL BUDGET	191.6	14,647,191	12,486,168	2,161,023

DEPARTMENT: Auditor/Controller-Recorder
FUND: General
BUDGET UNIT: AAA ACR

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits	-	212,202	-	212,202
Salaries and Benefits increase due to step increases, benefit changes and the transfer 1.0 Records Management (IRM) Supervisor from IRM to Auditor/Controller-Recorder (ACR). By moving this position to ACR allows it to be managed more effectively. The position was offset by a reduction of 1.0 Fiscal Clerk I position.				
2. Services and Supplies	-	138,003	-	138,003
Services and Supplies increase due to ISF charges and Board approved contract with Vavrinek, Trine, Day and Company for increased number of audits.				
3. Improvement to Structures	-	31,004	-	31,004
Improvement to Structures increase due to security upgrade to cameras per Sheriff's report.				
4. Transfers		(48,784)	-	(48,784)
Transfers decrease due to moving 1.0 position from IRM to ACR. In 2003-04 this position was budgeted in IRM and paid for by an operating transfer from ACR to IRM. This position is managed more effectively by moving the position to Auditor/Controller-Recorder.				
5. Reimbursements	-	(223,801)	-	(223,801)
Reimbursements increase due to funding more recording positions from Systems Development (SDW) budget unit.				
6. License Revenue	-	-	50,000	(50,000)
Projected increase in marriage license revenue.				
7. State and Federal Revenue	-	-	11,123	(11,123)
Penal Code 4750 revenues expected to increase by \$5,500. Federal Emergency Management Agency (FEMA) increase of \$5,623 in revenue due to the fires.				
8. Current Services Revenue	-	-	1,426,280	(1,426,280)
Increase of \$1,552,280 due to high volume of documents recorded. Decrease of \$126,000 due to Court MOU revenue per 90 day letter. The Courts no longer need services from the Auditor/Controller-Recorder for fund accounting and accounts payable services.				
9. Other Revenue	-	-	19,600	(19,600)
Increase in other revenue due to greater requests for special tax reports.				
** Final Budget Adjustment - Fee requests	-	-	207,974	(207,974)
Accounting fees from the 2004-05 COWCAP; recorded or filed documents fees; marriage ceremony and other marriage fees increased revenue by \$207,974. The increase of these fees will off-set local cost.				
Total	-	108,624	1,714,977	(1,606,353)

** Final Budget Adjustments were approved by the Board after the proposed budget was submitted.



Micrographics

DESCRIPTION OF MAJOR SERVICES

The Micrographics fund was established to defray the cost of converting the county recorder's documents into an electronic storage system. The budget primarily reflects expenditures in services and supplies to upgrade and maintain systems that convert the ever-present flow of paper documents to microfilm and/or digital images. With deletion of the fee in 2001, there is no revenue expected in this fund.

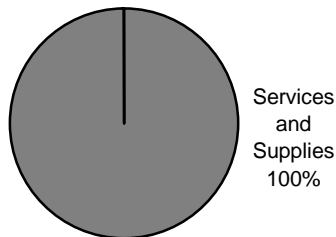
There is no staffing associated with this budget unit.

BUDGET AND WORKLOAD HISTORY

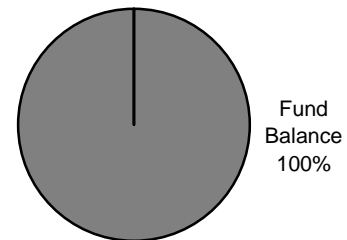
	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Appropriation	192,239	699,054	287,746	411,308
Departmental Revenue	-	-	-	-
Fund Balance		699,054		411,308

In Accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, estimated appropriations in this budget unit are less than budgeted. The amount not expended is carried over to the subsequent year's budget.

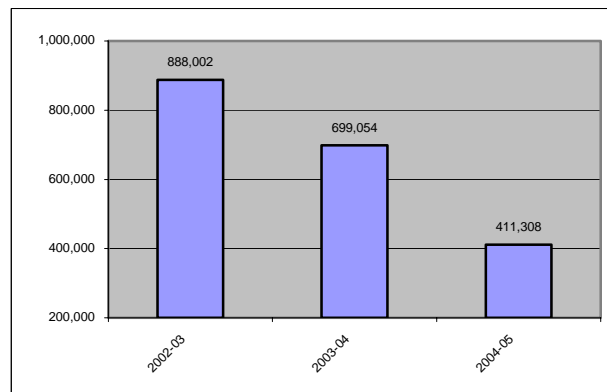
2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY



2004-05 BREAKDOWN BY FINANCING SOURCE



2004-05 FUND BALANCE TREND CHART



GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Micrographics

BUDGET UNIT: SDV REC
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
Appropriation					
Services and Supplies	130,099	541,407	541,407	(130,099)	411,308
Transfers	157,647	157,647	157,647	(157,647)	-
Total Appropriation	287,746	699,054	699,054	(287,746)	411,308
Fund Balance		699,054	699,054	(287,746)	411,308

DEPARTMENT: Auditor/Controller-Recorder
FUND: Micrographics
BUDGET UNIT: SDV REC

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
2003-04 FINAL BUDGET	-	699,054	-	699,054
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	-	-	-
Internal Service Fund Adjustments	-	-	-	-
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
Subtotal	-	-	-	-
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	-	-	-
Subtotal	-	-	-	-
Impacts Due to State Budget Cuts	-	-	-	-
TOTAL BOARD APPROVED BASE BUDGET	-	699,054	-	699,054
Board Approved Changes to Base Budget	-	(287,746)	-	(287,746)
TOTAL 2004-05 FINAL BUDGET	-	411,308	-	411,308

DEPARTMENT: Auditor/Controller-Recorder
FUND: Micrographics
BUDGET UNIT: SDV REC

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Services and Supplies Reduction is due to a more accurate and conservative reflection of actual expenditures.	-	(122,600)	-	(122,600)
** Final Budget Adjustment - Fund Balance Reduced services and supplies by \$7,499 due to fund balance adjustments.	-	(7,499)	-	(7,499)
2. Transfers Micrographics is no longer receiving revenue for this position. Board eliminated the fee in 7/1/02 therefore, funding will be provided by Systems Development (SDW).	-	(157,647)	-	(157,647)
Total	-	(287,746)	-	(287,746)

** Final Budget Adjustments were approved by the Board after the proposed budget was submitted.



Systems Development

DESCRIPTION OF MAJOR SERVICES

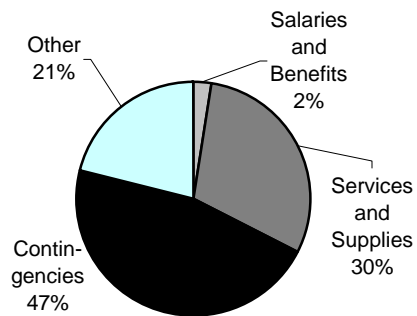
The Systems Development fund was established to support, maintain, and improve the modernized creation, retention, and retrieval of information in the county's system of recorded documents. Revenue includes fees collected pursuant to Government Code Section 27361 on legal documents. This budget year will be the first that staffing is associated with this budget unit.

BUDGET AND WORKLOAD HISTORY

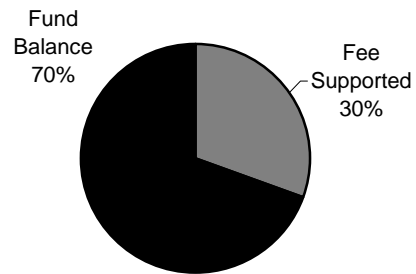
	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Requirements	3,615,341	13,557,790	3,840,061	17,061,549
Departmental Revenue	4,066,883	3,380,000	5,510,598	5,197,902
Fund Balance		10,177,790		11,863,647
Budgeted Staffing		-		7.0

In Accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, estimated appropriations in this budget unit are less than budgeted. The amount not expended is carried over to the subsequent year's budget.

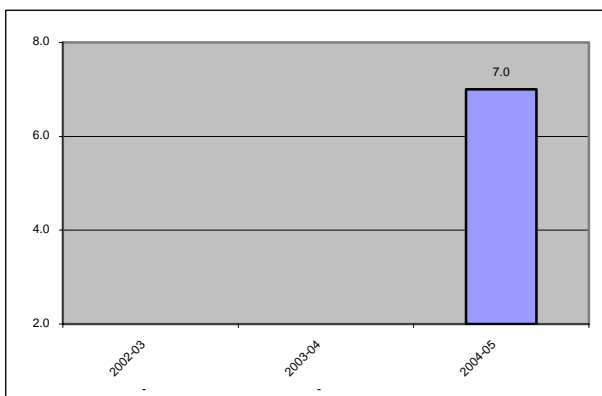
2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY



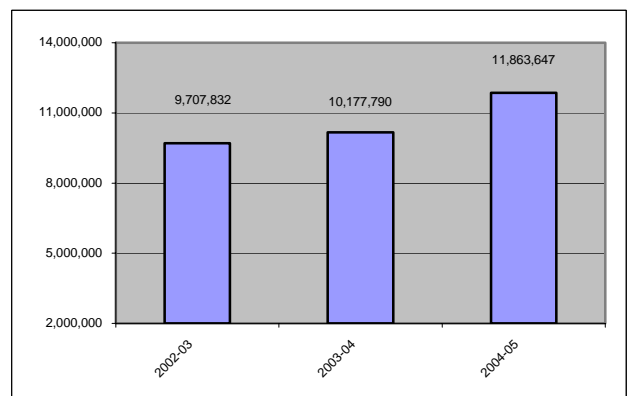
2004-05 BREAKDOWN BY FINANCING SOURCE



2004-05 STAFFING TREND CHART



2004-05 FUND BALANCE TREND CHART



GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Systems Development

BUDGET UNIT: SDW REC
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
Appropriation					
Salaries and Benefits	-	-	111,100	310,350	421,450
Services and Supplies	2,402,937	9,664,523	9,664,523	(4,526,044)	5,138,479
Equipment	320,379	2,798,000	2,798,000	(193,000)	2,605,000
Transfers	676,265	685,555	940,549	50,876	991,425
Contingencies	-	242,212	242,212	7,662,983	7,905,195
Total Appropriation	3,399,581	13,390,290	13,756,384	3,305,165	17,061,549
Operating Transfers Out	440,480	167,500	167,500	(167,500)	-
Total Requirements	3,840,061	13,557,790	13,923,884	3,137,665	17,061,549
Departmental Revenue					
Current Services	5,257,920	3,380,000	3,380,000	1,817,902	5,197,902
Other Revenue	252,678	-	-	-	-
Total Revenue	5,510,598	3,380,000	3,380,000	1,817,902	5,197,902
Fund Balance		10,177,790	10,543,884	1,319,763	11,863,647
Budgeted Staffing		-	1.0	6.0	7.0

DEPARTMENT: Auditor/Controller-Recorder
FUND: Systems Development
BUDGET UNIT: SDW REC

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
2003-04 FINAL BUDGET	-	13,557,790	3,380,000	10,177,790
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	-	-	-
Internal Service Fund Adjustments	-	-	-	-
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
Subtotal	-	-	-	-
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	1.0	366,094	-	366,094
Subtotal	1.0	366,094	-	366,094
Impacts Due to State Budget Cuts	-	-	-	-
TOTAL BOARD APPROVED BASE BUDGET	1.0	13,923,884	3,380,000	10,543,884
Board Approved Changes to Base Budget	6.0	3,137,665	1,817,902	1,319,763
TOTAL 2004-05 FINAL BUDGET	7.0	17,061,549	5,197,902	11,863,647



DEPARTMENT: Auditor/Controller-Recorder
 FUND: Systems Development
 BUDGET UNIT: SDW REC

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Salaries and Benefits Added 6.0 staff for the following positions: Automated Systems Analyst I, Automated Systems Technician, 3.0 Clerk III and Staff Analyst II. The ACR has a number of modernization initiatives to pursue and staff is needed to achieve them. The Recorder currently provides vital records and marriage licenses through three County Libraries. Using the same libraries, the Recorder would like to extend the ability to research the grantor/grantee index and the sale of official records to the public. One Clerk III is needed at each of the three libraries. The San Bernardino County Recorder is one of two offices that has statutory authority to conduct electronic recording of documents. The Recorder currently conducts electronic recording for the Franchise Tax board, The Treasurer-Tax Collector, and various mortgage lenders. In order to expand this service to local title companies, who strongly desire this service, 1.0 additional ASA I and 1.0 additional AST are needed to install and support new software and the systems at the title companies. The complexity of the Recorder's Office has increased in the past few years to enable the division to keep up with the workload. A Staff Analyst II is needed to prepared and monitor RFPs and management projects; coordinate studies of operations, work flow, training, and finances; develop policies and procedures to improve operations; analyze and make recommendations on revenues and expenditures; review and make recommendations on new and pending legislation. The total cost of these 6.0 positions is \$280,939 and will be completely funded from the special revenue fund. There is no impact to the general fund or local cost.	6.0	310,350	-	310,350
2. Services and Supplies Beginning this fiscal year only the amount to be expended in services and supplies in 2004-05 will be budgeted. The remaining balance will be moved to contingencies. The \$2,500,000 budgeted in services and supplies is to add expanded index data to the archived images and/or to digitize more of the filmed images.	-	(4,723,946)	-	(4,723,946)
3. Equipment Reduction in need for projected equipment.	-	(193,000)	-	(193,000)
4. Transfers Increase is due to new positions being added that were Board approved on March 9, 2004. Positions priced out higher in budget prep than anticipated in the board agenda item due to employees starting at a higher steps, 401K and retirement costs.	-	50,876	-	50,876
5. Contingencies Increased due to the remaining unplanned balance from services and supplies to contingencies.	-	6,537,753	-	6,537,753
** Final Budget Adjustment - Fund Balance Increase in contingencies due to fund balance adjustments.		1,125,230	-	1,125,230
6. Revenue The increase revenue is due to the projected increase in recording documents, the work volume has increased significantly due to the real estate economy.	-	-	1,620,000	(1,620,000)
7. Operating Transfers Out Prior year CIP remodel was recognized last year, funding is no longer required in fiscal year 2004-05.	-	(167,500)	-	(167,500)
** Final Budget Adjustment - Mid-Year	-	197,902	197,902	-
The addition of two Business System Analysts III positions which reside in ISD budget, are needed to support the Auditor/Controller's Office. These positions are needed to translate the recording process into business and functional requirements and identify and provide the business rules, quality standards, policies and procedures to enable the title companies to submit their documents electronically. ISD direct labor appropriation increased by \$197,902. Positions are funded by recording revenue.				
Total	6.0	3,137,665	1,817,902	1,319,763

** Final Budget Adjustments were approved by the Board after the proposed budget was submitted.



Vital Records

DESCRIPTION OF MAJOR SERVICES

The Vital Records fund was established to support vital records operations, including improvement and automation of vital record systems. Revenue includes fees collected pursuant to Health and Safety code Section 10605.3, for certified copies of vital statistic records.

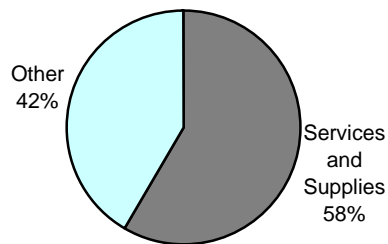
There is no staffing associated with this budget unit.

BUDGET AND WORKLOAD HISTORY

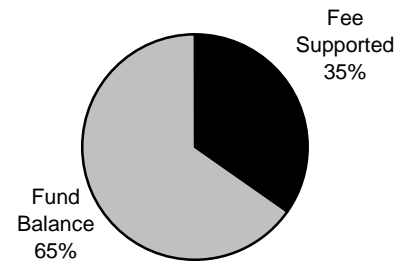
	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Requirements	165,032	524,163	306,969	339,104
Departmental Revenue	131,122	128,000	127,146	118,000
Fund Balance		396,163		221,104

In Accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual appropriations in this budget unit are less than budgeted. The amount not expended is carried over to the subsequent year's budget.

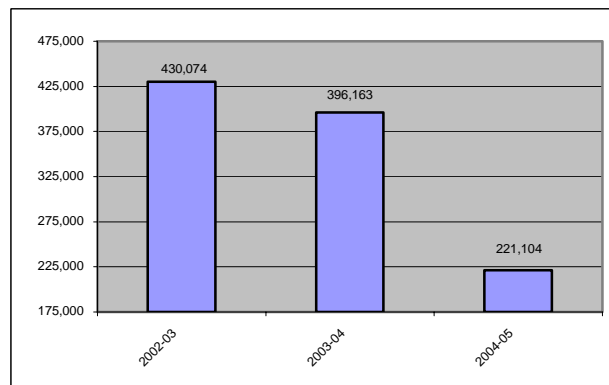
2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY



2004-05 BREAKDOWN BY FINANCING SOURCE



2004-05 FUND BALANCE TREND CHART



GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Vital Records

BUDGET UNIT: SDX REC
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
Appropriation					
Services and Supplies	139,270	356,663	356,663	(158,691)	197,972
Transfers	167,699	-	-	141,132	141,132
Total Appropriation	306,969	356,663	356,663	(17,559)	339,104
Operating Transfers Out	-	167,500	167,500	(167,500)	-
Total Requirements	306,969	524,163	524,163	(185,059)	339,104
Departmental Revenue					
Current Services	121,308	128,000	128,000	(10,000)	118,000
Other Revenue	5,838	-	-	-	-
Total Revenue	127,146	128,000	128,000	(10,000)	118,000
Fund Balance		396,163	396,163	(175,059)	221,104

DEPARTMENT: Auditor/Controller-Recorder
FUND: Vital Records
BUDGET UNIT: SDX REC

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
2003-04 FINAL BUDGET	-	524,163	128,000	396,163
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	-	-	-
Internal Service Fund Adjustments	-	-	-	-
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
Subtotal	-	-	-	-
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	-	-	-
Subtotal	-	-	-	-
Impacts Due to State Budget Cuts	-	-	-	-
TOTAL BOARD APPROVED BASE BUDGET	-	524,163	128,000	396,163
Board Approved Changes to Base Budget	-	(185,059)	(10,000)	(175,059)
TOTAL 2004-05 FINAL BUDGET	-	339,104	118,000	221,104

DEPARTMENT: Auditor/Controller-Recorder
FUND: Vital Records
BUDGET UNIT: SDX REC

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Services and Supplies Reduction is due to more accurate and conservative reflection of actual expenditures.	-	(40,551)	-	(40,551)
** Final Budget Adjustment - Fund Balance Reduced services and supplies by \$118,140 due to fund balance adjustments.	-	(118,140)	-	(118,140)
2. Transfers Increase in amount to Library (SAP CLB) for staffing and space for County Clerk functions. Last year the transfers was from fund Systems Development (change in funding source).	-	141,132	-	141,132
3. Decrease Operating Transfers Out Prior year CIP remodel was recognized last year, funding is no longer required in fiscal year 2004-05.	-	(167,500)	-	(167,500)
4. Decrease Current Services Estimated 2003-04 projection is under the Budgeted amount.	-	-	(10,000)	10,000
Total	-	(185,059)	(10,000)	(175,059)

** Final Budget Adjustments were approved by the Board after the proposed budget was submitted.



Records Management

DESCRIPTION OF MAJOR SERVICES

Records Management is responsible for storage of inactive records and their eventual destruction. This division relocates inactive files from county departments into a central storage facility, where the files are maintained and made accessible to user departments upon request. The division also identifies records eligible for destruction based on schedules established by the owning agency.

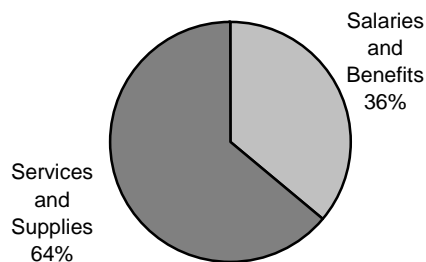
The Records Management budget is an Internal Service Fund (ISF). As an ISF any unrestricted net assets available at the end of a fiscal year are carried over to the next fiscal year and are used as working capital and for replacement of fixed assets. Any excess or shortage is incorporated into the rate structure.

BUDGET AND WORKLOAD HISTORY

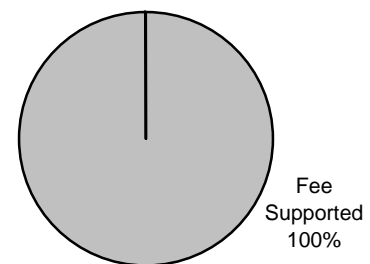
	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Appropriation	220,275	133,772	113,142	146,009
Departmental Revenue	118,331	133,865	138,378	173,349
Revenue Over/(Under) Expense	(101,944)	93	25,236	27,340
Budgeted Staffing		2.0		1.0
Fixed Assets	-	-	-	-
Unrestricted Net Assets Available at Year End	46,157		(2,283)	
Workload Indicators				
Shredding/Reams	37,419	26,700	-	-
Storage Cubic Feet	32,531	33,010	33,268	32,648

In Accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, estimated appropriations in this budget unit are less than budgeted. The amount not expended is carried over to the subsequent year's budget.

2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY



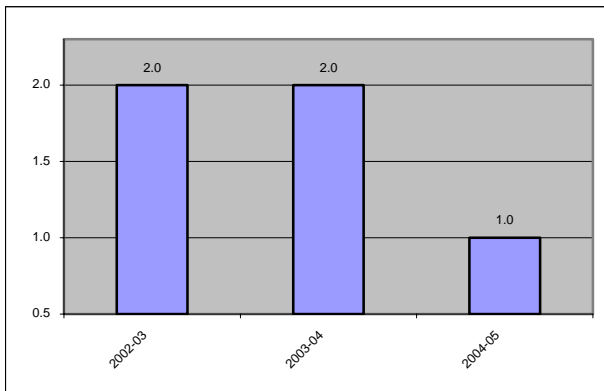
2004-05 BREAKDOWN BY FINANCING SOURCE



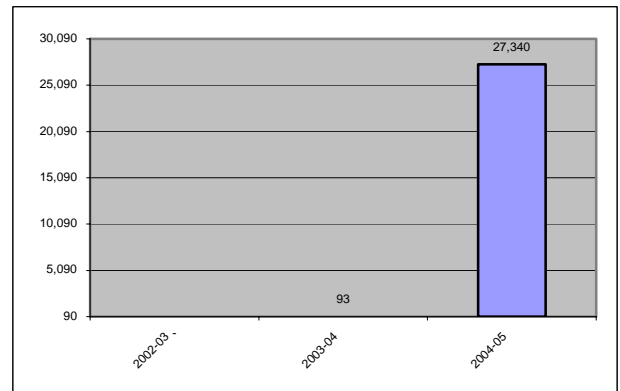
This budget is expected to increase unrestricted net assets by \$27,340.



2004-05 STAFFING TREND CHART



2004-05 REVENUE OVER/(UNDER) TREND CHART



GROUP: Fiscal
 DEPARTMENT: Auditor/Controller-Recorder
 FUND: Records Management

BUDGET UNIT: IRM ACR
 FUNCTION: General
 ACTIVITY: Finance

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
Appropriation					
Salaries and Benefits	86,888	102,448	110,008	(57,470)	52,538
Services and Supplies	81,438	81,456	81,456	11,632	93,088
Transfers	347	347	347	36	383
Total Exp Authority	168,673	184,251	191,811	(45,802)	146,009
Reimbursements	(55,531)	(50,479)	(50,479)	50,479	-
Total Appropriation	113,142	133,772	141,332	4,677	146,009
Departmental Revenue					
Current Services	138,378	133,865	175,672	(2,323)	173,349
Total Revenue	138,378	133,865	175,672	(2,323)	173,349
Revenue Over/(Under) Exp	25,236	93	34,340	(7,000)	27,340
Budgeted Staffing		2.0	2.0	(1.0)	1.0

DEPARTMENT: Auditor/Controller-Recorder
 FUND: Records Management
 BUDGET UNIT: IRM ACR

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Revenue Over/ (Under) Exp
2003-04 FINAL BUDGET	2.0	133,772	133,865	93
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	7,560	-	(7,560)
Internal Service Fund Adjustments	-	-	-	-
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
Subtotal	-	7,560	-	(7,560)
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	-	41,807	41,807
Subtotal	-	-	41,807	41,807
Impacts Due to State Budget Cuts	-	-	-	-
TOTAL BOARD APPROVED BASE BUDGET	2.0	141,332	175,672	34,340
Board Approved Changes to Base Budget	(1.0)	4,677	(2,323)	(7,000)
TOTAL 2004-05 FINAL BUDGET	1.0	146,009	173,349	27,340



DEPARTMENT: Auditor/Controller-Recorder
 FUND: Records Management
 BUDGET UNIT: IRM ACR

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Revenue Over/ (Under) Exp
1. Salaries and Benefits Move funding for 1.0 Records Management (IRM) Supervisor from IRM to Auditor/Controller-Recorder (ACR). By moving this position to ACR allows it to managed more effectively.	(1.0)	(57,470)	-	57,470
2. Services and Supplies Increase in ISF communication charges, property insurance, general office expenses and Cowcap.	-	11,632	-	(11,632)
3. Increase Transfers Due to increase in EHAP charges.	-	36	-	(36)
4. Decrease in Current Services Estimated revenue is coming in lower than Budgeted Amount.	-	-	(2,323)	(2,323)
5. Reimbursement Last budget year this reimbursement was to fund the Records Management Supervisor position for salary and benefits. This position is now transferred to ACR to better manage the full scope of duties.	-	50,479	-	(50,479)
Total	(1.0)	4,677	(2,323)	(7,000)



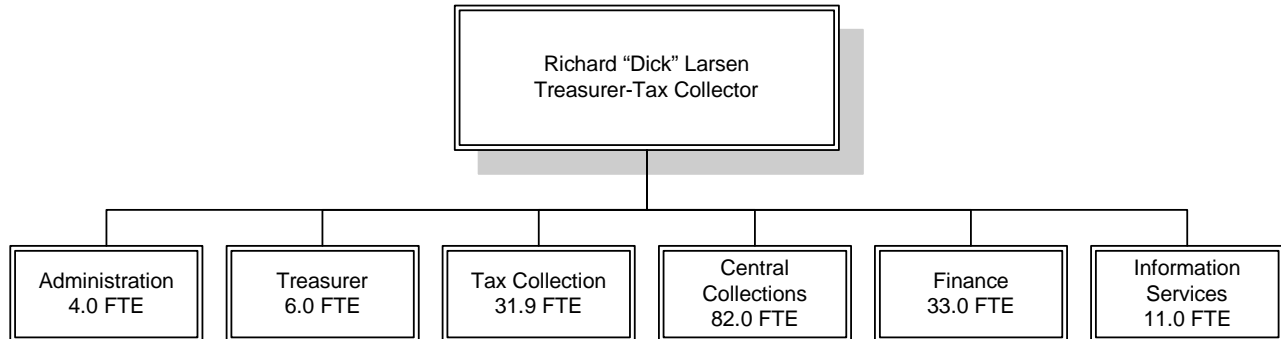
TREASURER-TAX COLLECTOR

Richard “Dick” Larsen

MISSION STATEMENT

The mission of the San Bernardino County Treasurer-Tax Collector’s office is to conduct County business in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2004-05				
	Operating Exp/ Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Treasurer-Tax Collector	16,605,989	14,296,283	2,309,706		168.9
Redemption Maintenance	148,871	-		148,871	-
TOTAL	16,754,860	14,296,283	2,309,706	148,871	168.9

Treasurer-Tax Collector

DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector is responsible for:

1. Collecting of property taxes.
2. Performing the county's Treasury function.
3. Providing a collection service for the County as well as to provide accounting and collections of court ordered payments.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$1.4 billion in property taxes, county licenses and other fees.

The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of almost \$2.9 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$35.0 million for the year ended June 30, 2005. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.



BUDGET AND WORKLOAD HISTORY

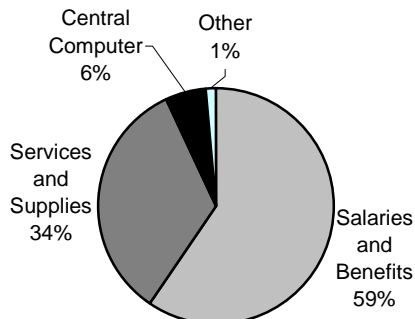
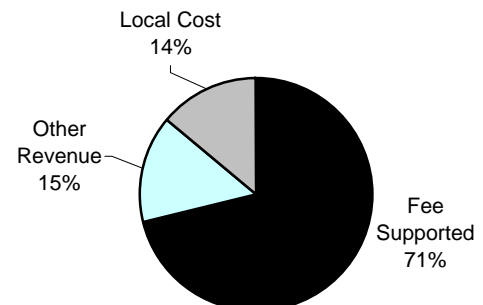
	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Appropriation	12,259,298	14,759,934	13,457,617	16,605,989
Departmental Revenue	11,780,858	13,089,868	13,104,172	14,296,283
Local Cost	478,440	1,670,066	353,445	2,309,706
Budgeted Staffing		160.0		168.9

Workload Indicators

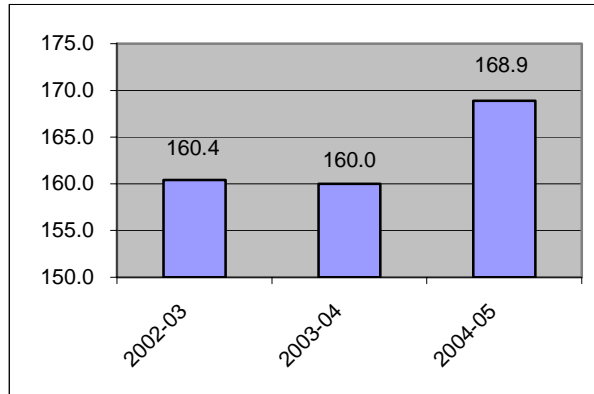
Tax Bills Sent Out:				
Annual Secured	704,219	711,000	711,264	720,000
Annual Unsecured	42,903	41,000	40,882	41,000
Supplementals	92,003	64,000	106,837	76,000
Total	839,125	816,000	858,983	837,000
Tax Charges (in millions):				
Annual Secured	1,113	1,221	1,225	1,300
Annual Unsecured	73	77	84	78
Supplementals	54	34	76	55
Total	1,240	1,332	1,385	1,433
Phone Calls (Interactive Voice Resp	318,688	300,000	376,900	460,000
Tax Sale Parcels Sold	3,378	4,700	4,793	4,000
Checks Deposited	2,399,275	2,410,000	2,503,000	2,578,000
Warrants Processed	2,275,821	2,367,000	2,169,000	2,161,000
Pool Assets at Dec. 31 (in thou)	2,233,072	2,250,000	2,886,516	2,900,000
Total collections	30,693,954	31,000,000	40,581,564	35,000,000

Actual expenditures for 2003-04 reflect a savings in salaries and benefits of \$595,807 as a result of filling positions later in the year than planned. Savings in services and supplies of \$634,097 were realized due to decreased professional services expenditures.

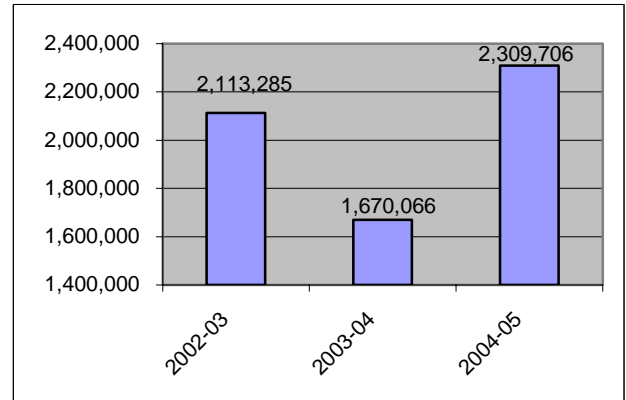
Actual revenues for 2003-04 exceeded budget due to increases in tax sale revenues, assessment and tax collection fees, unsecured tax collection fees, and court collections fees combined with a decrease in probation collections reimbursements due to the AB3000 priority change

2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY**2004-05 BREAKDOWN BY FINANCING SOURCE**

2004-05 STAFFING TREND CHART



2004-05 LOCAL COST TREND CHART



GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector
FUND: General

BUDGET UNIT: AAA TTC
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
Appropriation					
Salaries and Benefits	8,111,751	8,707,558	9,282,821	590,668	9,873,489
Services and Supplies	4,455,098	5,089,195	5,375,905	190,971	5,566,876
Central Computer	707,960	707,960	934,624	-	934,624
Other Charges	-	-	-	13,000	13,000
Equipment	-	100,000	25,468	(25,468)	-
L/P Equipment	-	-	-	81,000	81,000
Transfers	785,691	808,104	808,104	(671,104)	137,000
Total Exp Authority	14,060,500	15,412,817	16,426,922	179,067	16,605,989
Reimbursements	(652,883)	(652,883)	(652,883)	652,883	-
Total Appropriation	13,407,617	14,759,934	15,774,039	831,950	16,605,989
Operating Transfers Out	50,000	-	-	-	-
Total Requirements	13,457,617	14,759,934	15,774,039	831,950	16,605,989
Departmental Revenue					
Taxes	266,890	257,000	257,000	45,000	302,000
Licenses & Permits	590	1,000	1,000	-	1,000
Fines and Forfeitures	53,039	50,971	50,971	-	50,971
Use of Money and Prop	13,507	7,393	7,393	-	7,393
State, Fed or Gov't Aid	53,418	113,156	113,156	(58,156)	55,000
Current Services	10,849,842	10,885,124	11,259,589	442,094	11,701,683
Other Revenue	1,866,886	1,775,224	1,775,224	403,012	2,178,236
Total Revenue	13,104,172	13,089,868	13,464,333	831,950	14,296,283
Local Cost	353,445	1,670,066	2,309,706	-	2,309,706
Budgeted Staffing		160.0	160.0	8.9	168.9



DEPARTMENT: Treasurer-Tax Collector
 FUND: General
 BUDGET UNIT: AAA TTC

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
2003-04 FINAL BUDGET	160.0	14,759,934	13,089,868	1,670,066
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	538,892	307,232	231,660
Internal Service Fund Adjustments	-	563,374	30,862	532,512
Subtotal	-	1,102,266	338,094	764,172
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	36,371	36,371	-
Subtotal	-	36,371	36,371	-
Impacts Due to State Budget Cuts	-	(124,532)	-	(124,532)
TOTAL BOARD APPROVED BASE BUDGET	160.0	15,774,039	13,464,333	2,309,706
Board Approved Changes to Base Budget	8.9	831,950	831,950	-
TOTAL 2004-05 FINAL BUDGET	168.9	16,605,989	14,296,283	2,309,706

DEPARTMENT: Treasurer-Tax Collector
 FUND: General
 BUDGET UNIT: AAA TTC

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries & Benefits	8.9	582,168	-	582,168
Addition of 6.0 positions (1 Supervising Collection Officer, 3 Collectors, 1 Fiscal Clerk II, 1 Clerk III) needed because of increased number of assigned accounts. These positions are funded through reimbursements by the Arrowhead Regional Medical Center and through cost offset from fines collected pursuant to Penal Code Section 1463.007.				
Addition of 2.9 Public Information Clerks needed to serve taxpayers. These positions are funded from tax sale fees, unsecured tax collection fees, penalties on delinquent taxes, payment plan fees, non-sufficient check fees and other miscellaneous fees.				
Other increases due to step increases, paid vacation and administrative leave and other benefits.				
2. Services & Supplies		184,471	-	184,471
Increase in General Office Expense of \$57,000 due to increase in assigned cases.				
Increase in Advertising Expense of \$48,000 for a newspaper advertising campaign that will be used to encourage secured taxpayers to pay more promptly which would lower the delinquency tax rate.				
Increase in Special Departmental Expense of \$42,000 for access to the courts' Offense Tracking System (OTS). This charge is the result of a new MOU with the courts which was approved on Sept. 30, 2003 by the Board of Supervisors.				
Increase in ISF Communication charges of \$37,000.				



DEPARTMENT: Treasurer-Tax Collector
 FUND: General
 BUDGET UNIT: AAA TTC

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
3. Other Charges and Lease Purchase Equipment Increase in Interest of \$13,000 and Principal of \$81,000 for first year of five year lease for two new remittance processing machines.	-	94,000	-	94,000
4. Equipment Decrease in equipment purchases.	-	(25,468)	-	(25,468)
5. Transfers & Reimbursements Central Collections budget unit was consolidated into the main Treasurer-Tax Collector department budget unit. With the consolidation the intra-fund transfer between the two departments are no longer need.	-	(18,221)	-	(18,221)
6. Revenue - Taxes & Fines Increases in Interest and Penalties on Delinquent Taxes of \$45,000.	-	-	45,000	(45,000)
7. Revenue - State Aid Decrease in state aid of \$58,156 due to Assembly Bill 3000. It mandates a lower priority for recording criminal fines and fees which affects the timing of the county's portion of these revenues.	-	-	(58,156)	58,156
8. Revenue - Current Services Increase in revenue from the Arrowhead Regional Medical Center and for unsecured tax collection fees because of increased assignments and costs.	-	-	427,094	(427,094)
9. Revenue - Other Revenue Increase in administrative charges related to increased size and management of investment pool.	-	-	403,012	(403,012)
** Final Budget Adjustment - Fee requests The fee for Tax Sale Lot Books-CD was reduced from \$500 to \$250. They now can be produced through an electronic process which results in a cost savings which will be passed on to the buyer. There was no budgeted revenue; however, it is estimated that the reduced cost will result in increased sales and revenue of \$2,500. A new customer service fee of \$250 for tax sale interests will generate a revenue increase of \$12,500. The appropriation increases are as follows: an increase in salaries and benefits of \$7,000 and services and supplies of \$5,500.	-	15,000	15,000	-
Total	<u>8.9</u>	<u>831,950</u>	<u>831,950</u>	<u>-</u>

** Final Budget Adjustments were approved by the Board after the proposed budget was submitted.



Redemption Maintenance

DESCRIPTION OF MAJOR SERVICES

The Redemption Maintenance Fund was established in 2003-04 to defray the costs of maintaining the redemption and tax-defaulted property files, and those costs of administering and processing the claims for excess tax sale proceeds. Revenue includes unclaimed excess tax sale proceeds pursuant to Revenue and Taxation Code 4674.

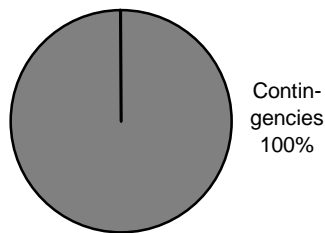
There is no staffing associated with this budget unit.

BUDGET AND WORKLOAD HISTORY

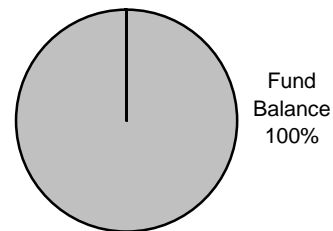
	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Requirements	-	-	-	148,871
Departmental Revenue	-	-	148,871	-
Fund Balance		-		148,871

In Accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, estimated appropriations in this budget unit are less than budgeted. The amount not expended is carried over to the subsequent year's budget.

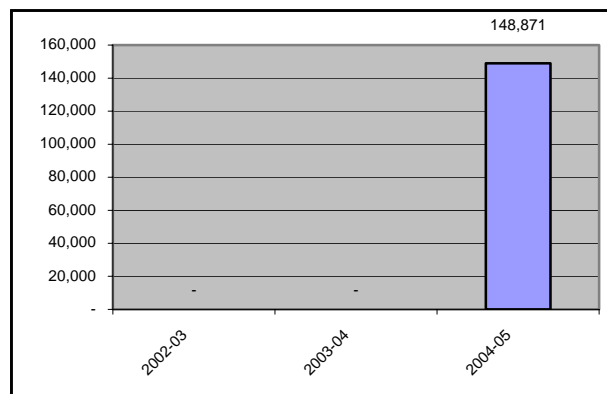
2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY



2004-05 BREAKDOWN BY FINANCING SOURCE



2004-05 FUND BALANCE TREND CHART



GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector
FUND: Redemption Maintenance

BUDGET UNIT: SDQ TTX
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
Appropriation					
Contingencies	-	-	-	148,871	148,871
Total Requirements	-	-	-	148,871	148,871
Departmental Revenue					
Other Revenue	148,243	-	-	-	-
Total Revenue	148,871	-	-	-	-
Fund Balance		-	-	148,871	148,871

DEPARTMENT: Treasurer-Tax Collector
FUND: Redemption Maintenance
BUDGET UNIT: SDQ TTX

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
2003-04 FINAL BUDGET	-	-	-	-
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	-	-	-
Internal Service Fund Adjustments	-	-	-	-
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
Subtotal	-	-	-	-
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	-	-	-
Subtotal	-	-	-	-
Impacts Due to State Budget Cuts	-	-	-	-
TOTAL BOARD APPROVED BASE BUDGET	-	-	-	-
Board Approved Changes to Base Budget	-	148,871	-	148,871
TOTAL 2004-05 FINAL BUDGET	-	148,871	-	148,871

DEPARTMENT: Treasurer-Tax Collector
FUND: Redemption Maintenance
BUDGET UNIT: SDQ TTX

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
** Final Budget Adjustment - Fund Balance	-	148,871	-	148,871
Increase in contingencies due to fund balance adjustments from excess tax sale proceeds.				
Total	-	148,871	-	148,871

** Final Budget Adjustments were approved by the Board after the proposed budget was submitted.

